

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Wawasee Community School Corp (4345)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,259,468	\$1,280,892	\$1,165,352	\$1,140,082	-2.46%	-2.17%
Non - Certified Salaries	120	\$655,972	\$704,532	\$675,197	\$756,695	3.64%	12.07%
Group Health Insurance	222	\$24,367	\$324,566	\$318,778	\$331,765	92.09%	4.07%
Teacher Retirement Fund, After 7-1-95	216	\$106,168	\$109,564	\$96,375	\$93,690	-3.08%	-2.79%
Public Employees Retirement Fund	214	\$57,579	\$72,459	\$72,426	\$82,515	9.41%	13.93%
Social Security Certified	212	\$91,352	\$92,791	\$84,063	\$81,707	-2.75%	-2.80%
Social Security Noncertified	211	\$43,929	\$48,820	\$46,457	\$52,384	4.50%	12.76%
Pupil Services	313	\$37,215	\$61,770	\$19,968	\$47,156	6.10%	136.16%
Group Life Insurance	221	\$16,138	\$17,167	\$16,611	\$16,967	1.26%	2.14%
Other Professional and Technical Services	319	\$552	\$379	\$687	\$16,545	133.96%	2308.82%
Operational Supplies	611	\$17,078	\$9,651	\$8,634	\$11,232	-9.95%	30.10%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,489	\$7,500	\$7,425	\$7,433	-0.19%	0.11%
Travel	580	\$7,704	\$1,495	\$4,521	\$6,072	-5.78%	34.31%
Other Group Insurance Authorized by Statute	224	\$2,927	\$2,846	\$2,551	\$2,698	-2.02%	5.76%
Printing and Binding	550	\$695	\$810	\$945	\$930	7.55%	-1.59%
Other Employee Benefits	241 - 290	\$0	\$0	\$3,200	\$0	NA	-100.00%
<b>Student Instructional Support Total</b>		<b>\$2,328,633</b>	<b>\$2,735,241</b>	<b>\$2,523,189</b>	<b>\$2,647,872</b>	<b>3.26%</b>	<b>4.94%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$10,584,924	\$10,638,766	\$10,285,225	\$11,071,570	1.13%	7.65%
Group Health Insurance	222	\$2,195,302	\$1,421,751	\$1,108,825	\$1,249,716	-13.14%	12.71%
Non - Certified Salaries	120	\$848,733	\$899,349	\$883,198	\$896,409	1.38%	1.50%
Social Security Certified	212	\$792,317	\$785,546	\$760,731	\$817,733	0.79%	7.49%
Teacher Retirement Fund, After 7-1-95	216	\$675,596	\$695,515	\$717,676	\$793,027	4.09%	10.50%
Textbooks	630	\$139,277	\$118,768	\$160,381	\$707,633	50.14%	341.22%
Operational Supplies	611	\$288,968	\$336,001	\$238,200	\$261,003	-2.51%	9.57%
Licensed Employees	135	\$245,126	\$238,224	\$260,483	\$260,509	1.53%	0.01%
Instruction Services	311	\$103,327	\$172,905	\$135,819	\$172,561	13.68%	27.05%
Teacher Retirement Fund, Prior to 7-1-95	215	\$127,896	\$120,468	\$102,574	\$104,725	-4.87%	2.10%
Public Employees Retirement Fund	214	\$72,553	\$88,063	\$95,478	\$91,395	5.94%	-4.28%
Travel	580	\$119,688	\$79,744	\$106,237	\$83,097	-8.72%	-21.78%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Group Life Insurance	221	\$65,206	\$64,476	\$67,243	\$69,794	1.71%	3.79%
Stipends	131	\$5,266	\$14,376	\$1,268	\$67,984	89.55%	5263.64%
Social Security Noncertified	211	\$62,782	\$66,752	\$64,720	\$65,851	1.20%	1.75%
Other Group Insurance Authorized by Statute	224	\$31,148	\$30,344	\$31,069	\$34,483	2.58%	10.99%
Statistical Services	317	\$36,555	\$32,235	\$30,000	\$32,263	-3.07%	7.54%
Equipment	730	\$75,890	\$139,126	\$99,097	\$26,192	-23.35%	-73.57%
Library Books	640	\$35,646	\$23,216	\$24,359	\$23,346	-10.04%	-4.16%
Other Professional and Technical Services	319	\$24,320	\$27,772	\$24,727	\$18,263	-6.91%	-26.14%
Content	747	\$12,739	\$19,505	\$10,983	\$11,006	-3.59%	0.21%
Periodicals	650	\$7,620	\$6,230	\$7,032	\$5,306	-8.65%	-24.54%
Other Employee Benefits	241 - 290	\$0	\$2,980	\$0	\$4,670	NA	NA
Printing and Binding	550	\$1,126	\$3,191	\$1,800	\$2,961	27.34%	64.48%
Gasoline and Lubricants	613	\$3,029	\$2,828	\$2,322	\$1,742	-12.92%	-24.98%
Instructional Programs Improvement Services	312	\$5,123	\$6,423	\$1,970	\$631	-40.76%	-67.97%
Insurance	520	\$0	\$271	\$0	\$326	NA	NA
Other Supplies and Materials	615, 660 - 689	\$974	\$11,289	\$17,515	\$13	-65.70%	-99.92%
Other Technology Hardware	746	\$3,147	\$0	\$0	\$0	-100.00%	NA
Rentals	440	\$0	\$300	\$0	\$0	NA	NA
Pupil Services	313	\$0	\$45	\$221	\$0	NA	-100.00%
Professional Development	748	\$358	\$9,514	\$13,421	\$0	-100.00%	-100.00%
Computer Hardware	741	\$1,974	\$2,688	\$364	\$0	-100.00%	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$16,566,611</b>	<b>\$16,058,663</b>	<b>\$15,252,935</b>	<b>\$16,874,209</b>	<b>0.46%</b>	<b>10.63%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,588,606	\$2,793,666	\$2,731,464	\$2,808,076	2.06%	2.80%
Heating and Cooling for Buildings - Gas	622	\$678,771	\$926,305	\$905,900	\$710,594	1.15%	-21.56%
Group Health Insurance	222	\$277,482	\$511,411	\$574,374	\$655,733	23.99%	14.16%
Food Purchases	614	\$593,456	\$584,893	\$581,382	\$603,482	0.42%	3.80%
Insurance	520	\$375,877	\$440,264	\$432,683	\$547,741	9.87%	26.59%
Certified Salaries	110	\$387,982	\$402,588	\$358,754	\$473,272	5.09%	31.92%
Vehicles	731	\$509,168	\$402,760	\$469,455	\$456,616	-2.69%	-2.73%
Gasoline and Lubricants	613	\$349,626	\$360,311	\$399,993	\$295,204	-4.14%	-26.20%
Public Employees Retirement Fund	214	\$229,725	\$284,945	\$284,638	\$286,128	5.64%	0.52%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$214,697	\$237,532	\$251,139	\$274,920	6.38%	9.47%
Social Security Noncertified	211	\$192,953	\$207,040	\$202,049	\$208,382	1.94%	3.13%
Water and Sewage	411	\$130,835	\$133,294	\$173,159	\$177,863	7.98%	2.72%
Other Employee Benefits	241 - 290	\$224,954	\$221,313	\$233,193	\$175,438	-6.03%	-24.77%
Light and Power - Other Than Heating and Cooling	625	\$150,256	\$17,450	\$41,640	\$162,603	1.99%	290.50%
Content	747	\$152,690	\$122,961	\$185,226	\$142,916	-1.64%	-22.84%
Repairs and Maintenance Services	430	\$167,623	\$166,237	\$206,479	\$140,525	-4.31%	-31.94%
Other Supplies and Materials	615, 660 - 689	\$73,353	\$83,259	\$77,339	\$112,667	11.33%	45.68%
Computer Hardware	741	\$53,094	\$70,768	\$46,176	\$98,880	16.82%	114.14%
Travel	580	\$17,381	\$25,638	\$35,366	\$53,025	32.16%	49.93%
Board of Education Services	318	\$45,196	\$48,075	\$62,985	\$40,262	-2.85%	-36.08%
Pre-2008 Object Code - Temporary Salaries	130	\$50,503	\$37,099	\$31,282	\$38,131	-6.78%	21.89%
Teacher Retirement Fund, After 7-1-95	216	\$14,309	\$14,313	\$17,537	\$33,176	23.40%	89.18%
Printing and Binding	550	\$34,360	\$39,923	\$32,597	\$32,657	-1.26%	0.18%
Removal of Refuse and Garbage	412	\$30,186	\$27,367	\$24,659	\$30,177	-0.01%	22.38%
Social Security Certified	212	\$23,818	\$25,218	\$21,797	\$29,892	5.84%	37.14%
Other Professional and Technical Services	319	\$11,061	\$39,720	\$56,654	\$26,764	24.72%	-52.76%
Tires and Repairs	612	\$21,151	\$19,619	\$21,066	\$23,252	2.40%	10.38%
Group Life Insurance	221	\$19,640	\$20,640	\$20,782	\$21,151	1.87%	1.78%
Equipment	730	\$65,600	\$25,840	\$3,018	\$21,096	-24.70%	599.09%
Telephone	531	\$11,227	\$8,575	\$9,116	\$15,702	8.75%	72.25%
Advertising	540	\$4,304	\$7,220	\$7,313	\$9,306	21.26%	27.25%
Bank Service Charges	871	\$18,420	\$10,075	\$13,235	\$8,732	-17.02%	-34.02%
Unemployment Insurance	230	\$19,023	\$2,743	\$380	\$4,398	-30.66%	1057.36%
Other Technology Hardware	746	\$9,517	\$4,301	\$6,181	\$3,151	-24.15%	-49.02%
Pupil Services	313	\$0	\$6,855	\$0	\$3,150	NA	NA
Contributions & Donations to Outside Organizations	570	\$0	\$3,000	\$3,000	\$3,000	NA	0.00%
Other Group Insurance Authorized by Statute	224	\$3,732	\$2,718	\$2,610	\$2,773	-7.16%	6.27%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,277	\$4,537	\$2,173	\$2,328	-14.11%	7.12%
Miscellaneous Objects	876 - 899	\$7,198	\$0	\$101	\$2,148	-26.09%	2020.12%
Severance/Early Retirement Pay	213	\$1,804	\$0	\$0	\$2,000	2.61%	NA
Workers Compensation Insurance	225	\$0	\$0	\$0	\$430	NA	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$3,663	\$0	\$0	NA	NA
Transfer Tuition to Private Sources	563	\$0	\$413	\$0	\$0	NA	NA

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#### Wawasee Community School Corp (4345)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Distance Learning Equipment	742	\$501	\$0	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$4,200	\$4,460	\$4,497	\$0	-100.00%	-100.00%
Student Transportation Services	510	\$4,115	\$0	\$0	\$0	-100.00%	NA
<b>Overhead and Operational Total</b>		<b>\$7,772,672</b>	<b>\$8,349,009</b>	<b>\$8,531,392</b>	<b>\$8,737,738</b>	<b>2.97%</b>	<b>2.42%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$3,755,000	\$5,220,000	\$4,190,000	\$4,225,500	3.00%	0.85%
Improvements Other Than Buildings	715	\$931,983	\$1,215,980	\$1,055,396	\$1,352,435	9.76%	28.14%
Interest	832	\$1,625,761	\$1,473,054	\$1,358,293	\$1,289,355	-5.63%	-5.08%
Construction Services	450	\$2,018,794	\$1,919,812	\$1,184,977	\$855,396	-19.32%	-27.81%
Repairs and Maintenance Services	430	\$401,058	\$469,191	\$562,941	\$815,426	19.41%	44.85%
Certified Salaries	110	\$176,000	\$195,086	\$329,154	\$211,683	4.72%	-35.69%
Equipment	730	\$154,157	\$175,921	\$145,882	\$186,768	4.91%	28.03%
Non - Certified Salaries	120	\$122,989	\$129,890	\$138,338	\$147,572	4.66%	6.68%
Rentals	440	\$136,517	\$113,806	\$115,811	\$122,369	-2.70%	5.66%
Licensed Employees	135	\$91,313	\$101,101	\$168,304	\$120,432	7.16%	-28.44%
Computer Hardware	741	\$131,251	\$97,496	\$88,579	\$90,738	-8.82%	2.44%
Connectivity	744	\$46,680	\$44,700	\$43,223	\$72,973	11.82%	68.83%
Wireless Equipment	743	\$11,396	\$14,688	\$0	\$44,819	40.83%	NA
Professional Development	748	\$36,925	\$14,646	\$38,933	\$32,263	-3.32%	-17.13%
Nonlicensed Employees	136	\$9,026	\$9,831	\$14,019	\$26,776	31.24%	91.00%
Social Security Certified	212	\$20,449	\$23,008	\$37,437	\$25,345	5.51%	-32.30%
Teacher Retirement Fund, After 7-1-95	216	\$17,706	\$23,182	\$30,009	\$24,040	7.95%	-19.89%
Social Security Noncertified	211	\$10,099	\$10,653	\$11,536	\$13,159	6.84%	14.07%
Content	747	\$6,588	\$25,419	\$5,889	\$10,200	11.55%	73.19%
Dues and Fees	810	\$3,910	\$18,530	\$27,904	\$7,238	16.64%	-74.06%
Other Technology Hardware	746	\$21,960	\$5,265	\$25,949	\$6,309	-26.79%	-75.69%
Other Professional and Technical Services	319	(\$452,221)	\$24,474	\$15,664	\$4,354	NA	-72.20%
Operational Supplies	611	\$5,399	\$3,839	\$8,461	\$3,839	-8.17%	-54.63%
Telecommunications Equipment	745	\$3,835	\$68,586	\$5,445	\$3,384	-3.08%	-37.85%
Public Employees Retirement Fund	214	\$722	\$1,023	\$3,317	\$3,198	45.09%	-3.57%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,876	\$2,329	\$6,501	\$3,040	1.39%	-53.25%
Other Supplies and Materials	615, 660 - 689	\$2,000	\$1,964	\$3,424	\$781	-20.94%	-77.18%

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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Miscellaneous Objects	876 - 899	\$0	\$1,415	\$0	\$0	NA	NA
Contributions & Donations to Outside Organizations	570	\$0	\$5,985	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$9,292,175</b>	<b>\$11,410,877</b>	<b>\$9,615,384</b>	<b>\$9,699,394</b>	<b>1.08%</b>	<b>0.87%</b>
<b>Grand Total</b>		<b>\$35,960,091</b>	<b>\$38,553,790</b>	<b>\$35,922,899</b>	<b>\$37,959,213</b>	<b>1.36%</b>	<b>5.67%</b>